

Hearing Date: June 26, 2007 at 10 a.m.
Objection Deadline: June 19, 2007 at 4 p.m.

IVINS, PHILLIPS, & BARKER CHARTERED
1700 Pennsylvania Ave., NW, Suite 600
Washington, D.C. 20006
Tel: 202-393-7600
Fax: 202-393-7601
William L. Sollee, Jr.
Special Pension Benefits Tax Counsel for Debtors and Debtors-in-Possession

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

FIRST INTERIM APPLICATION OF IVINS, PHILLIPS, & BARKER CHARTERED,
AS SPECIAL PENSION BENEFITS TAX COUNSEL TO THE DEBTORS AND
DEBTORS-IN-POSSESSION, SEEKING ALLOWANCE OF COMPENSATION FOR
PROFESSIONAL SERVICES RENDERED AND FOR REIMBURSEMENT OF ACTUAL
AND NECESSARY EXPENSES INCURRED FOR THE
FOURTH INTERIM PERIOD FROM OCTOBER 1, 2006 THROUGH JANUARY 31, 2007

PLEASE TAKE NOTICE that on March 30, 2007, Ivins, Phillips, and Barker Chartered
("IPB") filed its First Interim Application of Ivins, Phillips & Barker Chartered, as Special Pension
Benefits Tax Counsel to the Debtors and Debtors-in-Possession, Seeking Allowance of
Compensation for Professional Services Rendered and for Reimbursement of Actual and
Necessary Expenses Incurred from October 1, 2006 through January 31, 2007 (the "Interim Fee
Application").

PLEASE TAKE FURTHER NOTICE that a hearing to consider approval of IPB's Interim Fee Application will be held on **June 26, 2007 at 10 A.M.** (Prevailing Eastern Standard Time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004.

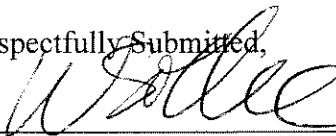
PLEASE TAKE FURTHER NOTICE that responses to IPB's Interim Fee Application, if any, must (a) be in writing, (b) conform to all applicable Rules and Orders, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Documents Format (PDF), Word Perfect, or any other Windows-based word processing format, (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Court Judge, and (e) be served upon (i) Ivins, Phillips & Barker Chartered, 1700 Pennsylvania Ave., Suite 600, Washington D.C. 20006 (Attn: William L. Sollee, Jr.), (ii) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Attn: David M. Sherbin, Vice-President and General Counsel), (iii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Attn: John Wm. Butler, Jr.), (iv) counsel for the agent under Debtors' prepetition credit facility, Simpson Thacher & Bartlett LLP, 425 Lexington Avenue, New York, New York 10017 (Attn: Kenneth S. Ziman and Marissa Wesley), (v) counsel for the agent under the postpetition credit facility, Davis Polk & Wardwell, 450 Lexington Avenue, New York, New York 10017 (Attn: Marlane Melican), (vi) counsel for the Official Committee of Unsecured Creditors, Latham & Watkins LLP, One New York Plaza, New York, New York 10005 (Attn: Robert J. Rosenberg and Mark A. Broude), (viii) the following members of the Joint Fee Review Committee: Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Attn: John D.

Sheehan, Vice-President & Chief Restructuring Officer) and GE Plastics, Americas, 9930 Kincey Avenue, Huntersville, NC 28078 (Attn: Valeria Venable, Credit Manager), (ix) counsel for the Committee of the Equity Security Holders, Fried, Frank, Harris, Shriver & Jacobson, LLP, One New York Plaza, New York, New York, 10004 (Attn: Bonnie Steingart), and (x) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, Suite 2100, New York, New York 10004 (Attn: Alicia M. Leonhard), in each case so as to be **received** no later than **4 P.M.** (Prevailing Eastern Standard Time) on June 19, 2007.

PLEASE TAKE FURTHER NOTICE that only those objections made as set forth herein and in accordance with the Case Management Order will be considered by the Bankruptcy Court at the hearing. If no objections to IPB's Interim Fee Application are timely filed and served according to the procedures set forth herein and in the Case Management Order, the Bankruptcy Court may enter an order granting the Interim Fee Application without further notice.

Dated: Washington, D.C.
March 30, 2007

Respectfully Submitted,



William L. Sollee, Jr.
Ivins, Phillips & Barker Chartered
1700 Pennsylvania Ave., NW, Suite 600
Washington D.C., 20006
Tel: 202-393-7600
Fax: 202-393-7601

SPECIAL PENSION BENEFITS TAX COUNSEL
FOR THE DEBTORS AND DEBTORS- IN-
POSSESSION

CERTIFICATE OF SERVICE

I hereby certify that on March 30, 2007, a true and correct copy of the foregoing Notice of Interim Fee Application of Ivins, Phillips & Barker Chartered was served via overnight delivery service on:

David Sherbin
General Counsel
Delphi Corporation
5725 Delphi Drive
Troy, MI 48098

Delphi Corporation

John Wm. Butler, Jr.
Skadden, Arps, Slate, Meagher & Flom, LLP
333 West Wacker Drive, Ste. 2100
Chicago, IL 60606

Counsel for Debtors

Alicia M. Leonhard
The Office of the U.S. Trustee for the
Southern District of New York
33 Whitehall Street, Ste. 2100
New York, NY 10004

United States Trustee

Bonnie Steingart
Fried, Frank, Harris, Shriver & Jacobson, LLP
One New York Plaza
New York, NY 10004

**Counsel for the Committee of Equity
Security Holders**

Kenneth S. Ziman and Marissa Wesley
Simpson Thacher & Bartlett, LLP
425 Lexington Avenue
New York, New York 10017

**Counsel for the Agent Under the Debtors'
Prepetition Credit Facility**

John D. Sheehan
Vice President & Chief
Restructuring Officer
Delphi Corporation
5725 Delphi Drive
Troy, MI 48098

Valeria Venable
GE Plastics, Americas Credit Manager
GE Plastics, Americas
9930 Kincey Avenue
Huntersville, NC 28078

Members of the Joint Fee Review Committee

Robert J. Rosenberg and Mark A. Broude
Latham & Watkins, LLP
885 Third Avenue
New York, NY 10022-4802

**Counsel for the Official Committee of
Unsecured Creditors**

Marlene Melican
Davis Polk & Wardell
450 Lexington Avenue
New York, NY 10017

**Counsel for the Agent Under the Debtors'
Postpetition Credit Facility**

I hereby certify that on March 30, 2007, a notice of the foregoing Notice of Interim Fee Application of Ivins, Phillips & Barker Chartered was served via electronic notice on the persons listed on the Delphi Corporation Master Service List and the Delphi Corporation 2002 List.



William L. Sollee, Jr.
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William L. Sollee, Jr.
Special Pension Benefits Tax Counsel for Debtors and Debtors-in-Possession

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
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DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
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Debtors.	:	(Jointly Administered)
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FIRST INTERIM APPLICATION OF IVINS, PHILLIPS, & BARKER CHARTERED,
AS SPECIAL PENSION BENEFITS TAX COUNSEL TO THE DEBTORS AND
DEBTORS-IN-POSSESSION, SEEKING ALLOWANCE OF COMPENSATION FOR
PROFESSIONAL SERVICES RENDERED AND FOR REIMBURSEMENT OF ACTUAL
AND NECESSARY EXPENSES INCURRED FOR THE
FOURTH INTERIM PERIOD FROM OCTOBER 1, 2006 THROUGH JANUARY 31, 2007

("INTERIM FEE APPLICATION")

Name of Applicant:	Ivins, Phillips & Barker
Authorized to Provide Professional Services to:	Delphi Corporation and the Affiliate Debtors
Date of Retention Order:	February 26, 2007
Period for Which Compensation and Reimbursement are Sought:	October 1, 2006 through January 31, 2007
Amount of Compensation Sought in Fourth Interim Application Period:	\$198,568.75
Amount of Expense Reimbursement Sought in Fourth Interim Application Period:	\$4,666.77
Amount of Compensation Paid:	0
Amount of Expense Reimbursement Paid:	0
Total Amount Sought for Compensation and Expense in Fourth Interim Application Period:	\$203,235.52
Prior Interim Fee Applications:	None

This is an/(a): X Interim Final Application.

INTRODUCTION

1. Ivins, Phillips & Barker Chartered ("IPB"), special pension benefits tax counsel for Delphi Corporation and certain of its subsidiaries and affiliates, as debtors and debtors-in-possession (collectively, the "Debtors"), for its Interim Fee Application, pursuant to sections 330 and 331 of Title 11, United States Code (the "Bankruptcy Code") and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), for the interim allowance of compensation for professional services performed by IPB for the period commencing October 1, 2006 through and including January 31, 2007 (the "Fourth Interim Period"), and for reimbursement of its actual and necessary expenses incurred during the Fourth Interim Period, respectfully represents:

BACKGROUND

2. On October 8 and 14, 2005 (the "Petition Dates"), Delphi and certain of its U.S. subsidiaries and affiliates (the "Debtors") filed voluntary petitions in this Court for reorganization relief under Chapter 11 of Title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended (the "Bankruptcy Code"). The Debtors continue to operate their businesses and manage their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. This Court entered orders directing the joint administration of the Debtor's Chapter 11 cases.

3. On October 17, 2005, the Office of the United States Trustee (the "U.S. Trustee") appointed an official committee of unsecured creditors (the "Creditors' Committee"). On April 28, 2006, the U.S. Trustee appointed an official committee of equity security holders (the "Equity Committee"). No trustee or examiner has been appointed in the Debtors' cases.

4. On May 5, 2006, the Court established a Joint Fee Review Committee (“Fee Committee”).

5. On January 31, 2007, the Debtors filed an application with this Court to retain IPB as their special pension benefits tax counsel. On February 26, 2007, this Court authorized the Debtors’ retention of IPB as their special pension benefits tax counsel *nunc pro tunc* to November 1, 2006. (Accordingly, with respect to this application for payment and reimbursement of amounts incurred during the Fourth Interim Period, IPB only seeks payment or reimbursement for those amounts incurred on or after November 1, 2006.)

6. This Interim Fee Application has been prepared in accordance with the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases, adopted by the Court on April 19, 1995 (the “Local Guidelines”), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. §330, (Appendix A to 28 C.F.R. §58) dated May 17, 1996 (the “UST Guidelines”), and the Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals and Committee Members (the “Administrative Order,” collectively with the “Local Guidelines” and “UST Guidelines,” the “Guidelines”). Pursuant to the Local Guidelines, a certification regarding compliance with the Guidelines is attached hereto as Exhibit A.

JURISDICTION

7. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§157 and 1334. Venue is proper pursuant to 28 U.S.C. §§1408 and 1409. This matter is a core proceeding under 28 U.S.C. §157(b)(2).

SUMMARY OF PRIOR INTERIM FEE APPLICATIONS

8. IPB has not previously filed any interim fee applications.

**SUMMARY OF PROFESSIONAL COMPENSATION AND
REIMBURSEMENT OF EXPENSES REQUESTED**

9. IPB seeks allowance of interim compensation for professional services rendered to the Debtors during the Fourth Interim Period in the aggregate amount of \$198,568.75 and for reimbursement of expenses incurred in connection with the rendition of such services in the aggregate amount of \$4,666.77. During the Fourth Interim Period, IPB attorneys and paraprofessionals expended a total of 375.25 hours for which compensation is requested.

10. IPB has provided the Debtors, the United States Trustee, counsel for Creditors' Committee and Equity Committee, and members of the Fee Committee with monthly fee statements for professional services rendered and expenses incurred on behalf of the Debtors, including detailed reports of time entries and expenses. As indicated in Schedule A, the Debtors have not yet paid IPB for any of the fees or costs requested herein. However, IPB expects that, absent objection, 80% of its fees and 100% of its costs sought in this Application will have been paid prior to the June 26, 2007 hearing on this Application. By this Interim Fee Application, IPB respectfully requests interim approval of these anticipated payments, and interim authorization of payments of the remainder of the fees for professional services rendered and expenses incurred during the Fourth Interim Period.

11. During the Fourth Interim Period, IPB has received no payment (other than payments made pursuant to the Administrative Order) nor has it received any promises of payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with matters covered by this Interim Fee Application. There is no agreement or understanding

between IPB and any other person, other than members of the IPB firm, for sharing of compensation to be received for services rendered in these cases.

12. The fees charged by IPB in these cases are billed in accordance with existing billing rates and procedures in effect during the Fourth Interim Period. The rates IPB charges for the services rendered by its professionals and paraprofessionals in these Chapter 11 cases are the standard rates that IPB charges for professional and paraprofessional services rendered in comparable nonbankruptcy related matters. Such fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable nonbankruptcy cases in a competitive national legal market.

13. Annexed to this Interim Fee Application is:

- a. A schedule, attached as Schedule B, setting forth all IPB professionals and paraprofessionals who have performed services in this Chapter 11 case during the Fourth Interim Period; the capacities in which each such individual is employed by IPB; the hourly billing rate charged by IPB for services performed by such individual; the aggregate number of hours expended during the engagement and fees billed; and the year in which each professional was first licensed to practice law;
- b. A schedule, attached as Schedule C, specifying the categories of expenses for which IPB is seeking reimbursement and the total amount for each such expense category; and
- c. A summary of IPB's time records, attached as Schedule D, billed during the Fourth Interim Period.

14. IPB has prepared monthly invoices detailing the time all IPB attorneys and paraprofessional expended providing professional services to the Debtors as their special pension benefits tax counsel. Subject to redaction for the attorney-client privilege where necessary to protect the Debtors' estate, copies of these monthly invoices have been furnished to Debtors, the attorneys for the Creditors Committee, the Equity Committee, the Agent Under the Postpetition Credit Facility, the members of the Fee Committee, and the United States Trustee, in the format

specified by the UST Guidelines. Copies of IPB's monthly invoices applicable to the Fourth Interim Fee Period are attached as Exhibit B.

15. To the extent that time or disbursement charges for services rendered or disbursements incurred relate to the Fourth Interim Period, but were not processed prior to the preparation of this Interim Fee Application, IPB reserves the right to request additional compensation for such services and reimbursement of such expenses in a future application.

SUMMARY OF SERVICES

16. During the Fourth Interim Period, IPB rendered substantial professional services in furtherance of the Debtors' reorganization efforts and Chapter 11 cases. In its capacity as special pension benefits tax counsel, IPB provided Debtors' with timely, accurate and useful advice on a wide range of pension benefit issues, including assistance in analyzing Debtors' benefit obligations under the law, complying with tax qualification and other benefit plan requirements, and drafting numerous filings concerning Delphi's retirement plans.

17. The principal in charge of IPB's engagement is William L. Sollee, Jr. Mr. Sollee is a shareholder of IPB with approximately 20 years of private and public sector experience in benefits matters under the tax code and ERISA. He has particular expertise in the areas of qualified and nonqualified retirement and deferred compensation plans, executive compensation, stock options, VEBAs and other welfare benefit plan financing vehicles, and the tax treatment of benefit programs generally. Mr. Sollee has counseled many of the largest corporations in the world regarding compliance with qualified plan standards, including those applicable to traditional defined benefit, cash balance, and 401(k) plans. Mr. Sollee also has secured IRS private letter rulings on complex qualified plan issues of first impression. Mr. Sollee has been assisted by

certain other IPB attorneys, each of whom has significant experience directly relevant to their work for Debtors.

18. The following is a summary of the professional services rendered by IPB during the Fourth Interim Period.

- a. General Pension Benefit Issues: During the Fourth Interim Period, IPB has devoted significant time to advising the Debtors with respect to a wide variety of pension benefit tax and related issues, including but not limited to plan qualification issues, tax deduction issues, compliance with tax standards governing executive compensation, and the Debtors' interaction with federal government agencies including the IRS and PBGC. For example, IPB has prepared and filed seven complex ruling requests with the IRS concerning Delphi's qualified pension plans, each of critical importance to the Debtors. These submissions involved, among other issues, the application of Internal Revenue Code § 414(l) to a proposed transfer of \$1.5 billion in unfunded pension liabilities to a General Motors Corporation Pension Plan, requests for temporary waivers of more than \$1 billion in minimum funding contributions while the Debtors are under bankruptcy protection, requests for permission to change the asset valuation method used by the pension plans to allow the plans to record unrecognized gains and thereby reduce required funding contributions, and requests to permit the plans to be amended while under chapter 11 protection.
- b. Bankruptcy Administration: During the Fourth Interim Period, IPB professionals ensured compliance with the Bankruptcy Court's rules, orders and procedure, as well as applicable sections of the Bankruptcy Code and applicable Bankruptcy Rules, in conjunction with its retention as special pension benefits tax counsel to the Debtors, including but not limited to, preparation and filing of IPB's retention application.

19. The foregoing professional services performed by IPB were necessary, appropriate, and in the best interests of the Debtors and the other parties in interest. Compensation for the foregoing services, as requested, is commensurate with the complexity, importance and nature of the problems, issues or tasks involved. The professional services were performed in an expeditious and efficient manner.

20. The professional services performed by IPB on behalf of the Debtors during the Fourth Interim Period required an aggregate expenditure of 375.5 recorded hours by IPB's

principals, counsel, associates and paraprofessionals. Of the aggregate time expended, 287.25 recorded hours were expended by IPB's principals and 87.25 recorded hours were expended by IPB associates. IPB achieved cost efficiencies by using attorneys in the firm only to the extent their knowledge and prior experience made their participation in this engagement cost-effective for the Debtors.

21. During the Fourth Interim Period, IPB's hourly billing rates for attorneys ranged from \$200 to \$675 per hour. The rates IPB charges for the services rendered by its professionals and paraprofessionals in these Chapter 11 cases are the standard rates that IPB charges for professional and paraprofessional services rendered in a comparable nonbankruptcy related matters.

ACTUAL AND NECESSARY DISBURSEMENTS OF IPB

22. As set forth in Schedule C, IPB has disbursed \$4,666.77 as expenses incurred in providing professional services during the Fourth Interim Period. These charges are intended to cover IPB's direct operating costs, such as photocopying costs, which costs are not incorporated into the IPB hourly billing rates. Only clients who actually use services of the types set forth in Schedule C are separately charged for such services. The effect of including such expenses as part of the hourly billing rates would impose that cost upon clients who do not require extensive photocopying and other facilities and services.

THE REQUESTED COMPENSATION SHOULD BE ALLOWED

23. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 to govern the Court's award of such compensation. 11 U.S.C. §331. Section 330 of the Bankruptcy Code provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable

compensation for actual necessary services rendered...and reimbursement for actual, necessary expenses.” 11 U.S.C. §330(a)(1). Section 330 of the Bankruptcy Code also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded, the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and
- (E) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. §330(a)(3).

24. In the instant case, IPB respectfully submits that the services for which it seeks compensation in this Interim Fee Application were necessary for, and beneficial in the Debtors’ efforts to reorganize their estates. In its capacity as special pension benefits tax counsel, IPB provided Debtors with timely, accurate and useful advice and counsel on a wide range of pension benefits issues. Such services were necessary and beneficial to the Debtors’ estates. Accordingly, IPB further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors, their estates and all parties in interest.

25. In sum, the professional services rendered by IPB as special pension benefits tax counsel to Debtors were necessary and beneficial to the Debtors’ estates, and were consistently performed in a timely manner, commensurate with the complexity, importance, and nature of the issues involved, and approval of the compensation sought herein is therefore warranted.

MEMORANDUM OF LAW

26. IPB submits that the relevant legal authorities are set forth herein, and that the requirement pursuant to Local Bankruptcy Rule 9013-1 – that IPB file a memorandum of law in support of this Interim Fee Application – is satisfied.

NOTICE

27. In compliance with the Interim Compensation Order, notice of the filing of this Interim Fee Application will be provided to all parties who have filed a notice of appearance with the Clerk of this Court and requested notice of pleadings in these Chapter 11 cases. In addition, the Interim Fee Application in its entirety will be served on the following parties: (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098, Attn: David Sherbin, Esq., (ii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, Suite 2100, New York, New York 10004, Attn: Alicia M. Leonhard, Esq., (iii) counsel for Creditors Committee, Latham & Watkins LLP, 885 Third Avenue, New York, New York 10022-4802, Attn: Robert J. Rosenberg, Esq. and Mark A. Broude, Esq., (iv) counsel for the agent under the Debtors' prepetition credit facility, Simpson Thacher & Bartlett LLP, 425 Lexington Avenue, New York, New York 10017, Attn: Marissa Wesley, Esq. and Kenneth S. Ziman, Esq., (v) counsel for the agent under the Debtors' postpetition credit facility, Davis Polk & Wardell, 450 Lexington Avenue, New York, New York 10017, Attn: Marlene Melican, Esq., (vi) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606, Attn: John Wm. Butler, Jr., (vii) counsel for the Equity Committee, Fried, Frank, Harris, Shriver & Jacobson, LLP, One New York Plaza, New York, New York, 10004, Attn: Bonnie Steingart, and (viii) the members of the Joint Fee Review Committee. In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

COMPLIANCE WITH GUIDELINES


28. IPB believes that this Interim Fee Application, together with the attachments hereto, substantially complies in all material respects with the Guidelines. To the extent this Application does not comply in every respect with the requirements of such guidelines, IPB respectfully requests a waiver for any such technical non-compliance.

CONCLUSION

WHEREFORE, IPB respectfully requests (i) interim allowance of compensation for professional services rendered during the Fourth Interim Period in the amount of \$198,568.75 and reimbursement for actual and necessary expenses IPB incurred during the Fourth Interim Period in the amount of \$4,666.77, (ii) the allowance of such compensation for professional services rendered and reimbursement of actual and necessary expenses incurred be without prejudice to IPB's right to seek such further compensation for the full value of services performed and expenses incurred, and (iii) the Court grant IPB such other and further relief as is just.

Dated: Washington D.C.
March 30, 2007

Respectfully submitted,



William L. Sollee, Jr.

Ivins, Phillips & Barker Chartered
1700 Pennsylvania Ave., NW, Suite 600
Washington, D.C. 20006
Tel: 202-393-7600
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SPECIAL PENSION BENEFITS TAX COUNSEL
FOR DEBTORS AND
DEBTORS-IN-POSSESSION

SCHEDULE A

**CUMULATIVE SUMMARY OF ALL MONTHLY FEE STATEMENTS
IVINS, PHILLIPS & BARKER, CHARTERED
NOVEMBER 1, 2006 THROUGH JANUARY 31, 2007**

Submission/ Filing Date	Period Covered	Total Fees Requested	Total Expenses Requested	Amount of Fees Paid (80%)	Expenses Paid (100%)	Amount of Holdback Fees Sought
3/30/07	11/1/06- 11/30/06	81,175.00	552.23*	0.00	0.00	0.00
3/30/07	12/1/06- 12/31/06	55,368.75	3,792.14	0.00	0.00	0.00
3/30/07	1/1/07- 1/31/07	62,025.00	322.40	0.00	0.00	0.00
TOTALS		\$198,568.75	\$4,666.77			

*The summary invoice submitted on March 16, 2007, incorrectly included \$49.00 (travel agent fee) which amount is deducted here to correctly indicate the proper expense amount for November, 2006.

SCHEDULE B

**SERVICES RENDERED BY IVINS, PHILLIPS & BARKER, CHARTERED
COMMENCING NOVEMBER 1, 2006 THROUGH JANUARY 31, 2007***

<u>NAME</u>	<u>YEAR OF ADMISSION</u>	<u>RATE</u>	<u>HOURS</u>	<u>AMOUNT</u>
<u>PARTNERS</u>				
William L. Sollee, Jr.	1988	\$625.00	197.75	\$123,593.75
Patrick J. Smith	1981	\$675.00	0.75	\$506.25
William L. Sollee, Jr.	1988	\$650.00*	89.50	\$58,175.00
	TOTAL PARTNERS			\$182,275.00
<u>ASSOCIATES</u>				
Jonathan Zimmerman	2004	\$225.00	3.00	\$675.00
Nicole Occhuizzo	2002	\$175.00	67.25	11,768.75
Victor Chang	2003	\$275.00	0.50	\$137.50
Nicole Occhuizzo	2002	\$225.00*	16.50	\$3,712.50
	TOTAL ASSOCIATES			\$16,293.75
		TOTAL		\$198,568.75
		80% of Fees		\$158,855.00

*Attorney rates increased as of January, 2007. The 2007 rates were disclosed in IPB's Retention Application dated January 31, 2007.

SCHEDULE C

**ACTUAL AND NECESSARY DISBURSEMENTS INCURRED BY
IVINS, PHILLIPS & BARKER, CHARTERED
COMMENCING NOVEMBER 1, 2006 THROUGH JANUARY 31, 2007**

<u>Disbursements</u>	<u>Amount</u>
Research Services	875.87
Travel	947.09
Duplication	2,555.55
Binding Services	17.72
Courier Services	30.00
Shipping*	150.70
Telephone (Primus Telephone)	89.84
TOTAL	\$4,666.77

*Express shipping was used at the request of the client for various filings.

SCHEDULE D

**SUMMARY OF SERVICES BY MATTER CODE
FOR SERVICES RENDERED COMMENCING NOVEMBER 1, 2006 THROUGH
JANUARY 31, 2007**

MATTER CODE	DESCRIPTION	HOURS	AMOUNT
00006	Employee Benefits/Pensions	375.25	\$198,568.75
TOTAL		375.25	\$198,568.75

CERTIFICATE OF SERVICE

I hereby certify that on March 30, 2007, a true and correct copy of the foregoing Interim Fee Application of Ivins, Phillips & Barker was served via overnight delivery service on:

David Sherbin
General Counsel
Delphi Corporation
5725 Delphi Drive
Troy, MI 48098

Delphi Corporation

John Wm. Butler, Jr.
Skadden, Arps, Slate, Meagher & Flom, LLP
333 West Wacker Drive, Ste. 2100
Chicago, IL 60606

Counsel for Debtors

Alicia M. Leonhard
The Office of the U.S. Trustee for the
Southern District of New York
33 Whitehall Street, Ste. 2100
New York, NY 10004

United States Trustee

Bonnie Steingart
Fried, Frank, Harris, Shriver & Jacobson, LLP
One New York Plaza
New York, NY 10004

**Counsel for the Committee of Equity
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Kenneth S. Ziman and Marissa Wesley
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New York, New York 10017

**Counsel for the Agent Under the Debtors'
Prepetition Credit Facility**

John D. Sheehan
Vice President & Chief
Restructuring Officer
Delphi Corporation
5725 Delphi Drive
Troy, MI 48098

Valeria Venable
GE Plastics, Americas Credit Manager
GE Plastics, Americas
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Members of the Joint Fee Review Committee

Robert J. Rosenberg and Mark A. Broude
Latham & Watkins, LLP
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**Counsel for the Official Committee of
Unsecured Creditors**

Marlene Melican
Davis Polk & Wardell
450 Lexington Avenue
New York, NY 10017

**Counsel for the Agent Under the Debtors'
Postpetition Credit Facility**

I hereby certify that on March 30, 2007, a notice of the foregoing Interim Fee Application of Ivins, Phillips & Barker was served via electronic notice on the persons listed on the Delphi Corporation Master Service List and the Delphi Corporation 2002 List.



William L. Sollee, Jr.
Ivins, Phillips & Barker Chartered
1700 Pennsylvania Ave., NW, Suite 600
Washington D.C., 20006
Tel: 202-393-7600
Fax: 202-393-7601

SPECIAL PENSION BENEFITS TAX COUNSEL
FOR THE DEBTORS AND DEBTORS- IN-
POSSESSION

EXHIBIT A

EXHIBIT A

IVINS, PHILLIPS & BARKER CHARTERED
1700 Pennsylvania Avenue, NW, Suite 600
Washington, DC 20006
(202) 393-7600
William L. Sollee, Jr.
Special Pension Benefits Tax Counsel for Debtors and Debtors-in-Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

----- x	
	:
In re	:
	:
DELPHI CORPORATION, <u>et al.</u>,	:
	:
Debtors.	:
	:
----- x	

Chapter 11
Case No. 05-44481 (RDD)
(Jointly Administered)

**CERTIFICATION UNDER GUIDELINES FOR FEES AND DISBURSEMENTS
FOR PROFESSIONALS IN RESPECT OF FIRST APPLICATION OF
IVINS, PHILLIPS & BARKER CHARTERED FOR INTERIM
COMPENSATION AND REIMBURSEMENT OF EXPENSES**

I, William L. Sollee, Jr., hereby certify that:

1. I am a shareholder of the law firm of Ivins, Phillips & Barker Chartered ("IPB"), special pension benefits tax counsel for Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates (the "Affiliate Debtors"), debtors and debtors-in-possession (collectively, the "Debtors") in the above-captioned cases. I am the professional designated by IPB in respect of compliance with the Amended Guidelines for Fees and Disbursements of Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the "Local Guidelines"), and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330,

(Appendix A to 28 C.F.R. § 58) dated May 17, 1996 (the “UST Guidelines” and, together with the Local Guidelines, the “Guidelines”).

2. I make this certification in support of the application of IPB, dated March 30, 2007 (the “Application”), for interim compensation and reimbursement of expenses for the period beginning November 1, 2006 and ending January 31, 2007 (the “Application Period”), in accordance with the Local Guidelines.

3. In respect of section B.1 of the Local Guidelines, I certify that:

(a) I have read the Application.

(b) To the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Local Guidelines.

(c) The fees and disbursements sought are billed at rates in accordance with practices customarily employed by IPB and generally accepted by IPB clients and disclosed and approved in the order approving the retention of IPB as the Debtors’ special pension benefits tax counsel.

(d) In providing a reimbursable service, IPB does not make a profit on that service, whether the service is performed by IPB in-house or through a third party.

4. In respect of section B.2 of the Local Guidelines, I certify that IPB has provided monthly statements of IPB’s fees and disbursements by serving monthly statements in compliance with this Court’s Order Under 11 U.S.C. § 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals, filed on November 4, 2005, as supplemented (the “Interim Compensation Order”).

5. In respect of section B.3 of the Local Guidelines, pursuant to the Interim Compensation Order, I certify that notice of the filing of this Application has been provided to all parties who have filed a notice of appearance with the Clerk of this Court and requested notice of pleadings in these chapter 11 cases. In addition, in accordance with the Interim Compensation Order, the Application in its entirety has been served on the following parties: (i) Delphi

Corporation, 5725 Delphi Drive, Troy, Michigan 48098, Att'n: David Sherbin, Esq., (ii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, Suite 2100, New York, New York 10004, Att'n: Alicia M. Leonhard, Esq., (iii) counsel for the Creditors' Committee, Latham & Watkins LLP, 885 Third Avenue, New York, New York 10022-4802, Att'n: Robert J. Rosenberg, Esq., (iv) counsel for the agent under the Debtors' prepetition credit facility, Simpson Thacher & Bartlett LLP, 425 Lexington Avenue, New York, New York 10017, Att'n: Marissa Wesley, Esq., (v) counsel for the agent under the Debtors' postpetition credit facility, Davis Polk & Wardell, 450 Lexington Avenue, New York, New York 10017, Att'n: Marlene Melican, Esq., and (vi) the members of the Delphi fee review committee. In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

Dated: Washington, DC
March 30, 2007



William L. Sollee, Jr.
Ivins, Phillips & Barker Chartered
1700 Pennsylvania Ave., NW, Suite 600
Washington D.C., 20006
Tel: 202-393-7600
Fax: 202-393-7601

SPECIAL PENSION BENEFITS TAX COUNSEL
FOR THE DEBTORS AND DEBTORS- IN-
POSSESSION

EXHIBIT B

March 16, 2007

Ms. Karen M. Cobb
Benefits Tax Counsel
Delphi Corporation
M/C 483-400-151
5725 Delphi Drive
Troy, Michigan 48098-2815

Re: Statement for Professional Services Rendered
For the Period Ending November 30, 2006

Dear Karen:

As you know, an order was entered February 26, 2007, authorizing the employment and retention of Ivins, Phillips & Barker as special pension benefits tax counsel to the Debtors *nunc pro tunc* to November 1, 2006.

Enclosed is our fee statement for professional services rendered and disbursements made to Delphi Corporation ("Delphi") for the period commencing November 1, 2006, and ending November 30, 2006. Pursuant to the Order Under 11 U.S.C. § 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals ("Order"), Delphi may pay 80% of the fees (\$64,940.00) and 100% of the expenses (\$552.23) in this monthly statement to which no objection has been served in accordance with paragraph 2(d) of the Order.

Ms. Karen M. Cobb

If you have any questions or comments, please do not hesitate to call.

With best regards.

Sincerely yours,

William L. Sollee, Jr.

Enclosures

cc: Fee Committee (Attn: David M. Sherbin, Esquire)
Delphi Corporation (Attn: General Counsel)
Skadden, Arps (Attn: John W. Butler, Jr., Esquire)
U.S. Trustee (Attn: Ms. Alicia M. Leonhard)
OCC (Attn: Robert J. Rosenberg, Esquire)
Debtors' Prepetition Agent (Attn: Ms. Marissa Wesley)
Debtors' Prepetition Agent (Attn: Ms. Marlane Melican)
Legal Cost Control (Attn: Joe Sykes, Esquire)

Delphi Corporation	March 16, 2007
M/C 483-400-151	IVINS, PHILLIPS & BARKER
5725 Delphi Drive	Chartered
Troy, Michigan 48098-2815	1700 Pennsylvania Avenue, N.W.
	Washington, D.C. 20006
	(202) 393-7600
	E. I. 52-1229560
<u>Attention:</u> Ms. Karen M. Cobb	<i>lclw/#1829</i>

For Professional Services Rendered and disbursements
made through November 30, 2006:

\$81,175.00

Disbursements:

Lexis	\$66.99
Telephone	32.24
Travel	<u>502.00</u>
<i>Total Disbursements</i>	\$601.23

TOTAL

\$81,776.23

Ivins, Phillips & Barker
1700 Pennsylvania Avenue, N.W.
Suite 600
Washington, D.C. 20006
E.I. 52-1229560
March 16, 2007

Billing Period: November, 2006

DELPHI CORPORATION
Attn: Ms. Karen M. Cobb
M/C 483-400-151
5725 Delphi Drive
Troy, Michigan 48098-2815

					Fee
<u>Date</u>	<u>Attorney</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
11/1	William L. Sollee, Jr.	Code 412(f)(2) research	1.50	\$ 625	\$ 937.50
11/1	William L. Sollee, Jr.	Tel call w/ K Cobb and preparation for same regarding waiver and 414(l) updates	2.50	\$ 625	\$ 1,562.50
11/1	Nicole Occhuizzo	Review funding waiver/PLR requirements	0.75	\$ 175	\$ 131.25
11/2	William L. Sollee, Jr.	Research re Code 401(a)(33)	3.00	\$ 625	\$ 1,875.00
11/2	William L. Sollee, Jr.	Research re bankruptcy case law re expense priorities	2.00	\$ 625	\$ 1,250.00
11/3	William L. Sollee, Jr.	Continued research and analysis re Code 412(f)(2) and 401(a)(33) and unified theory; email to K. Cobb re same	3.75	\$ 625	\$ 2,343.75
11/3	William L. Sollee, Jr.	Conf with NO regarding PLR drafts	1.00	\$ 625	\$ 625.00
11/4	Nicole Occhuizzo	Gather materials for PLR request regarding IRC sec. 414(l) issue	2.00	\$ 175	\$ 350.00
11/6	William L. Sollee, Jr.	Review and analyze weekend emails regarding updated Wyatt 414(l) materials	6.00	\$ 625	\$ 3,750.00
11/6	Nicole Occhuizzo	Draft outline for 414(l) PLR request	4.50	\$ 175	\$ 787.50
11/7	William L. Sollee, Jr.	Prepare memorandum for discussions with IRS regarding PLRs and discuss w K Cobb	6.50	\$ 625	\$ 4,062.50
11/7	Nicole Occhuizzo	Revise outline for 414(l) PLR request	1.25	\$ 175	\$ 218.75

Ms. Karen M. Cobb

11/8	William L. Sollee, Jr.	All day on Delphi PLR matters: Draft PLR requests, confs with NO regarding same, and multiple tel calls and emails w K Cobb re same	8.50	\$ 625	\$ 5,312.50
11/9	William L. Sollee, Jr.	All day on Delphi PLR matters: Continue drafting PLR requests and tel calls w/ K Cobb re same	7.75	\$ 625	\$ 4,843.75
11/10	William L. Sollee, Jr.	Continue drafting PLR requests, tel calls w/IRS, tel calls w/PLR group, and multiple tel calls w/ K Cobb re PLRs	3.25	\$ 625	\$ 2,031.25
11/13	William L. Sollee, Jr.	Most of day on Delphi PLR matters: Research re legal issues for PLRs, confs with NO regarding same, and multiple tel calls and emails w K Cobb re same	6.50	\$ 625	\$ 4,062.50
11/14	William L. Sollee, Jr.	Most of day on Delphi PLR matters: Edit and revise PLRs, and multiple tel calls and emails w K Cobb re same	7.00	\$ 625	\$ 4,375.00
11/15	William L. Sollee, Jr.	Revise PLR and waiver applications	1.50	\$ 625	\$ 937.50
11/16	William L. Sollee, Jr.	Edit and revise PLR and waiver applications	2.00	\$ 625	\$ 1,250.00
11/16	William L. Sollee, Jr.	Entire afternoon on Delphi: Review GM Term Sheet and examples; Addtl research regarding 412(f)(2) and 414(l) issues; TCs Karen C regarding funding waiver; Correspondence w/ K Cobb regarding PT and 412(f) concerns; Email K. Cobb regarding Term Sheet	5.50	\$ 625	\$ 3,437.50
11/16	Nicole Occhuizzo	Determine user fee amounts for funding waiver request and 414(l) PLR request	0.25	\$ 175	\$ 43.75
11/17	William L. Sollee, Jr.	Draft waiver requests	4.25	\$ 625	\$ 2,656.25
11/18	William L. Sollee, Jr.	Draft waiver requests	5.00	\$ 625	\$ 3,125.00
11/20	William L. Sollee, Jr.	On-site at Delphi all day: Meetings w/ K. Cobb, J. Sheehan, S. Gale re waivers and 414(l) ruling; afternoon meeting with Delphi and GM staff re same	10.25	\$ 625	\$ 6,406.25
11/21	William L. Sollee, Jr.	Most of day on Delphi matters: Draft waiver introduction per K. Cobb request and multiple tel calls and emails w/ K. Cobb	6.75	\$ 625	\$ 4,218.75
11/22	William L. Sollee, Jr.	Revise 414(l) ruling request to reflect Delphi and GM comments	4.50	\$ 625	\$ 2,812.50
11/24	William L. Sollee, Jr.	Additional revisions to 414(l) ruling request per K. Cobb instructions	1.00	\$ 625	\$ 625.00
11/25	William L. Sollee, Jr.	Review and analyze Wyatt and Delphi documents sent via email for inclusion in Delphi PLRs, and incorporate into draft filings	4.50	\$ 625	\$ 2,812.50
11/27	William L. Sollee, Jr.	All day on Delphi matters: Continue drafting and revisions to PLR and waiver requests	7.50	\$ 625	\$ 4,687.50

Ms. Karen M. Cobb

11/28	William L. Sollee, Jr.	Continue drafting and revisions to PLR and waiver requests	3.00	\$ 625	\$ 1,875.00
11/28	William L. Sollee, Jr.	Analyze pension freeze issues per K. Cobb request	1.00	\$ 625	\$ 625.00
11/28	Nicole Occhuizzo	Research law regarding horizontal partial terminations; Conference w/WLSollee regarding findings	2.50	\$ 175	\$ 437.50
11/29	William L. Sollee, Jr.	Continue drafting and revisions to PLR and waiver requests	3.50	\$ 625	\$ 2,187.50
11/29	Nicole Occhuizzo	Review and revise funding waiver PLR draft; Compile waiver PLR attachments	5.25	\$ 175	\$ 918.75
11/30	William L. Sollee, Jr.	Continue drafting and revisions to PLR and waiver requests	3.00	\$ 625	\$ 1,875.00
11/30	Jonathan Zimmerman	Researched IRS rulings concerning instances where an employee is terminated and subsequently rehired as a leased employee	3.00	\$ 225	\$ 675.00
11/30	Nicole Occhuizzo	Research law regarding horizontal partial terminations	2.00	\$ 175	\$ 350.00
11/30	Nicole Occhuizzo	Conference w/WLSollee regarding findings	0.50	\$ 175	\$ 87.50
11/30	Nicole Occhuizzo	Review and revise funding waiver PLR draft	2.50	\$ 175	\$ 437.50
11/30	Nicole Occhuizzo	Compile waiver PLR attachments	1.00	\$ 175	\$ 175.00
		TOTAL HOURS / TOTAL FEE	148.00		\$ 81,175.00

WILLIAM L. SOLLEE, JR. - Principal	122.50	\$ 625	\$ 76,562.50
JONATHAN ZIMMERMAN - Associate	3.00	\$ 225	\$ 675.00
NICOLE OCCHUIZZO - Associate	22.50	\$ 175	\$ 3,937.50
<i>TOTALs</i>	148.00		\$ 81,175.00

Disbursements for November 2006

	\$
Lexis Research Services	66.99
	\$
Travel	453.00
	\$
Primus Telephone	32.24
	\$
<i>Total Disbursements</i>	552.23

Ms. Karen M. Cobb

Total Fees	\$ 81,175.00
Total Disbursements	\$ 552.23
Total Due This Statement	\$ 81,727.23



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VIRTUOSO

SALES PERSON: DTP70 BRANCH: 10 ITIN/INVOICE NO: 484858 NOV 17 2006

CUSTOMER NBR: 030001800 AGENCY LOCATOR: LSS5L00 PAGE: 01

IVINS PHILLIPS AND BARKER
1700 PENNSYLVANIA AVE
SUITE 600
WASHINGTON DC 20006

IVINS PHILLIPS AND BARKER
1700 PENNSYLVANIA AVE
SUITE 600
WASHINGTON DC 20006

SOLLEE/WILLIAM L JR

19 NOV 06 - SUNDAY

US AIRWAYS 3431 COACH CLASS EQUIP-E70
DEPART TERMINAL- C
LV: WASH/REAGAN 510P NONSTOP MILES- 405 CONFIRMED
AR: DETROIT/METRO 437P ELAPSED TIME- 1:27
ARRIVAL TERMINAL-LS

SEAT-17D

OPERATED BY-US AIRWAYS EXPRESS REPUBLIC AIRWAYS
AIRLINE LOCATOR: US -KXLZEI

HERTZ 1 STANDARD 2/4 DR DROP-20NOV CONFIRMED
PICKUP-DETROIT/METRO DETROIT METRO WAYNE COUNTY
RATE- 54.05 DAILY QUOTED EXTRA HR
CODE-CRL

APPROX TTL - USD 99.96
INCL MANDATORY CHGS - 17.91
MILEAGE - UNL/MI

CONFIRMATION-D46908726D4 GOLD

20 NOV 06 - MONDAY

US AIRWAYS 3304 COACH CLASS EQUIP-E70
DEPART TERMINAL- LS
LV: DETROIT/METRO 510P NONSTOP MILES- 405 CONFIRMED
AR: WASH/REAGAN 637P ELAPSED TIME- 1:20
ARRIVAL TERMINAL-C

SEAT- 5F

OPERATED BY-US AIRWAYS EXPRESS REPUBLIC AIRWAYS
AIRLINE LOCATOR: US -KXLZEI

TICKET NUMBER/S:
SOLLEE/WILLIAM L JR

7614776495 VI CARD 228.60
ELECTRONIC

AIR TRANSPORTATION 193.49 TAX 35.11 TTL 228.60

REAGAN NATIONAL AIRPORT

For Questions or Comments: (783)417-4300

Entrance: 14:00 11/19/06 Lane # 06

Exit : 18:38 11/20/06 Lane # 35

License Plate DC AL5045

Cashier : 027 Seq. # 1029

Length of stay 0/001 04h. 30min.

Amount Paid \$ 34.00 Card

Thank You for Flying

Reagan National Airport

*****CREDIT CARD VOUCHER*****

Brio Tuscan Grille
2801 West Big Beaver Road
Suite E150
Troy, MI 48064

Date: Nov19'06 08:29PM

Card Type: Visa

Acct #: XXXXXXXXXXXX0868

Exp Date: XX/XX

Auth Code: 077147

Check: 937

Table: 105/1

Server: 268 Hiedi S

WILLIAM SOLLEE

Subtotal: 72.40

Gratuity: 12.00

Total: 84.40

Signature:

William Sollee

Guest Copy

Visit www.guest-feedback.com and
tell us about your experience.
Enter survey ID 235211.

127197714

DETROIT METROPOLITAN A/P
RENTAL RECORD: 127197714
WILLIAM SOLLEE 0269
COMPLETED BY:
RENTED: 11/19/06 16:57
RETURN: 11/20/06 15:34
MILES IN: 14575 OUT: 14494
MILES DRIVEN: 81
PLAN IN/OUT: CRL /CRL
CLS: 0

1 DAYS 54.05 54.05
SUBTOTAL 54.05
CONCESSION FEE RECOVERY 7.98
FUEL & SVC MI @ .220 11.82
TX 8.000% ON 80.55 6.45
VLC RECOVERY 0.70
NET DUE 87.00

PAID BY: VISA
CREDIT CARD #: XXXXXXXXXXXX0868

Thank you for renting from
Hertz

OPTIONAL SERVICES
LDW INCLUDED IN CRL RATE
FUEL & SERVICE \$ 220 MI \$ 4.40 RCL 17.77K CAP TS

TAX/FEES
CONCESSION FEE RECOVERY 11.10% TS 6.00
VLC RECOVERY TS 70
TAX 8.000% ON EST. TAXABLE TTL \$ 60.75 \$ 4.86

TOTAL ESTIMATED CHARGE \$ 65.61

IVINS, PHILLIPS & BARKER

CHARTERED

1700 PENNSYLVANIA AVENUE, N.W.

WASHINGTON, D.C. 20006

(202) 393-7600

FAX: (202) 393-7601

EMAIL: IPB@IPBTAX.COM

MEMO

DATE:

TO:

FROM:

RE:

Charge to Selpshi

#1829/02

- air

+ car

+ dinner 11/19

+ lunch 11/20: \$8.00

+ dinner 11/20: \$11.00

+ parking

March 23, 2007

Ms. Karen M. Cobb
Benefits Tax Counsel
Delphi Corporation
M/C 483-400-151
5725 Delphi Drive
Troy, Michigan 48098-2815

Re: Statement for Professional Services Rendered
For the Period Ending December 31, 2006

Dear Karen:

As you know, an order was entered February 26, 2007, authorizing the employment and retention of Ivins, Phillips & Barker as special pension benefits tax counsel to the Debtors *nunc pro tunc* to November 1, 2006.

Enclosed is our fee statement for professional services rendered and disbursements made to Delphi Corporation ("Delphi") for the period commencing December 1, 2006, and ending December 31, 2006. Pursuant to the Order Under 11 U.S.C. § 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals ("Order"), Delphi may pay 80% of the fees (\$44,295.00) and 100% of the expenses (\$3,792.14) in this monthly statement to which no objection has been served in accordance with paragraph 2(d) of the Order.

If you have any questions or comments, please do not hesitate to call.

With best regards.

Sincerely yours,

William L. Sollee, Jr.

Enclosures

cc: Fee Committee (Attn: David M. Sherbin, Esquire)
Delphi Corporation (Attn: General Counsel)
Skadden, Arps (Attn: John W. Butler, Jr., Esquire)
U.S. Trustee (Attn: Ms. Alicia M. Leonhard)
OCC (Attn: Robert J. Rosenberg, Esquire)
Debtors' Prepetition Agent (Attn: Ms. Marissa Wesley)
Debtors' Prepetition Agent (Attn: Ms. Marlane Melican)
Legal Cost Control (Attn: Joe Sykes, Esquire)

Delphi Corporation
M/C 483-400-151
5725 Delphi Drive
Troy, Michigan 48098-2815

Attention: Ms. Karen M. Cobb

March 23, 2007
IVINS, PHILLIPS & BARKER
Chartered
1700 Pennsylvania Avenue, N.W.
Washington, D.C. 20006
(202) 393-7600
E. I. 52-1229560
lclw/#1829

For Professional Services Rendered and disbursements
made through December 31, 2006:

\$55,368.75

Disbursements:

Lexis	\$559.48
Telephone	32.32
Photocopying	2,555.55
Federal Express	150.70
Travel	<u>494.09</u>
<i>Total Disbursements</i>	\$3,792.14

TOTAL

\$59,160.89

Ivins, Phillips & Barker
1700 Pennsylvania Avenue, N.W.
Suite 600
Washington, D.C. 20006
E.I. 52-1229560
March 21, 2007
Billing Period: December, 2006

DELPHI CORPORATION
Attn: Ms. Karen M. Cobb
M/C 483-400-151
5725 Delphi Drive
Troy, Michigan 48098-2815

<u>Date</u>	<u>Attorney</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
12/1	William L. Sollee, Jr.	Revise Code 414(l) PLR application	5.00	\$ 625	\$ 3,125.00
12/2	Nicole Occhuizzo	Research law regarding horizontal partial terminations	0.25	\$ 175	\$ 43.75
12/4	William L. Sollee, Jr.	Most of the day on Delphi matters: Revise PLR and waiver requests; correspondence w/K.Cobb re same; research	5.50	\$ 625	\$ 3,437.50
12/4	Nicole Occhuizzo	Additional research law regarding horizontal partial terminations; cw WLSollee regarding findings	3.50	\$ 175	\$ 612.50
12/5	William L. Sollee, Jr.	Bulk of the day on Delphi matters: Revise PLR and waiver requests; complete IRS Notice Q&A'+C38s for Delphi PLR; prepare talking points for 12/7 IRS meeting	6.50	\$ 625	\$ 4,062.50
12/5	Nicole Occhuizzo	Entire day on Delphi matters: Review and revise funding waiver PLR draft; compile waiver PLR attachments; assist WLSollee in preparing funding waiver request	8.25	\$ 175	\$ 1,443.75
12/6	William L. Sollee, Jr.	Entire day on Delphi matters: Revise draft PLR and waiver requests; multiple discussions w/K.Cobb et al., re same; prepare talking points for 12/7 IRS meeting; meet w/K.Cobb re same	9.00	\$ 625	\$ 5,625.00
12/6	Nicole Occhuizzo	Prepare table of contents for 414(l) PLR request	1.50	\$ 175	\$ 262.50
12/7	William L. Sollee, Jr.	Entire day on Delphi matters: Meeting w/J.Sheehan, K.Cobb, K.Williams, L.Hassel to prepare for IRS meeting; meeting with IRS; follow-up meeting with Delphi group; follow-up w/IRS; draft memo summarizing meeting	8.50	\$ 625	\$ 5,312.50
12/7	Nicole Occhuizzo	Compile exhibits for minimum funding waiver request	0.75	\$ 175	\$ 131.25

Ms. Karen M. Cobb

12/7	Nicole Occhuizzo	Assist WLSollee in preparing funding waiver request; prepare Power of Attorney	5.75	\$ 175	\$ 1,006.25
12/8	William L. Sollee, Jr.	Incorporate requested changes to waiver applications and 414(l) PLR request; correspondence w/K.Cobb re same	6.25	\$ 625	\$ 3,906.25
12/9	William L. Sollee, Jr.	Revise and edit PLR and waiver requests	1.75	\$ 625	\$ 1,093.75
12/11	William L. Sollee, Jr.	Finalize PLR and waiver applications	5.00	\$ 625	\$ 3,125.00
12/11	Nicole Occhuizzo	Entire day on Delphi matters: Continue preparation of minimum funding waiver request and 414(l) transfer request for submission to IRS	8.50	\$ 175	\$ 1,487.50
12/12	William L. Sollee, Jr.	Finalize and hand deliver PLR and waiver applications to IRS	4.50	\$ 625	\$ 2,812.50
12/12	Nicole Occhuizzo	Continue preparation of minimum funding waiver request	1.50	\$ 175	\$ 262.50
12/13	William L. Sollee, Jr.	Prepare summary and discuss next rulings w/K.Cobb	2.00	\$ 625	\$ 1,250.00
12/13	Nicole Occhuizzo	Continue preparation of 414(l) PLR request	1.50	\$ 175	\$ 262.50
12/14	William L. Sollee, Jr.	Prepare retention application as Delphi special benefits counsel	1.25	\$ 625	\$ 781.25
12/14	Nicole Occhuizzo	Continue preparation of minimum funding waiver request	0.25	\$ 175	\$ 43.75
12/18	William L. Sollee, Jr.	Review press release regarding new investors; forward with email to IRS; tc K.Cobb regarding same	2.50	\$ 625	\$ 1,562.50
12/19	William L. Sollee, Jr.	TC K.Cobb and K.Williams regarding follow-on rulings	0.75	\$ 625	\$ 468.75
12/19	William L. Sollee, Jr.	CW NOcchuizzo regarding 401(a)(33) PLR and prepare summary memo re same	0.75	\$ 625	\$ 468.75
12/19	Nicole Occhuizzo	Confer w/WLSollee regarding follow-up ruling requests	0.25	\$ 175	\$ 43.75
12/20	William L. Sollee, Jr.	CW NOcchuizzo, K.Cobb regarding follow-up PLRs	0.50	\$ 625	\$ 312.50
12/20	William L. Sollee, Jr.	Research and analysis re diversification notice issue	1.50	\$ 625	\$ 937.50
12/21	Patrick J. Smith	Discussions with WLSollee regarding treatment of payments to General Motors	1/0	\$ 675	\$ 506.25
12/21	William L. Sollee, Jr.	Prepare CD for PBGC with Delphi PLR and waiver information	4.50	\$ 625	\$ 2,812.50
12/21	William L. Sollee, Jr.	Research and analysis re tax deduction issue, incl. internal cw P.Smith	3.50	\$ 625	\$ 2,187.50
12/21	Nicole Occhuizzo	Prepare PLR request regarding amendment to Delphi plan regarding divested units	2.75	\$ 175	\$ 481.25
12/27	William L. Sollee, Jr.	Prepare for and conference call w/J.Sheehan, et al., regarding PBGC information request	3.00	\$ 625	\$ 1,875.00
12/27	Nicole Occhuizzo	Prepare PLR request regarding amendment to Delphi plan regarding divested units	6.50	\$ 175	\$ 1,137.50
12/28	William L. Sollee, Jr.	TC to IRS re PBGC request; email correspondence w/J.Sheehan, et al., re same	1.00	\$ 625	\$ 625.00

Ms. Karen M. Cobb

12/28	Nicole Occhuizzo	Prepare PLR request regarding amendment to Delphi plan regarding divested units	3.50	\$ 175	\$ 612.50
12/29	William L. Sollee, Jr.	TCs and emails w/K.Cobb regarding PBGC information request and response strategy; analysis re same	2.00	\$ 625	\$ 1,250.00
		TOTAL HOURS / TOTAL FEE	120.75		\$ 55,368.75

PATRICK J. SMITH - Partner	0.75	\$ 675	\$ 506.25
WILLIAM L. SOLLEE, JR. - Principal	75.25	\$ 625	\$ 47,031.25
NICOLE OCCHUIZZO - Associate	44.75	\$ 175	\$ 7,831.25
<i>TOTALs</i>	120.75		\$ 55,368.75

Disbursements for December 2006

Lexis Research Services	559.48
Travel	494.09
Photocopying	2555.55
Federal Express	150.70
Primus Telephone	32.32
<i>Total Disbursements</i>	3792.14

Total Fees	\$ 55,368.75
Total Disbursements	\$ 3,792.14
Total Due This Statement	\$ 59,160.89



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VIRTUOSO

SALES PERSON: DTP70 BRANCH: 10 ITIN/INVOICE NO: 484943 NOV 21 2006

CUSTOMER NBR: 030001800 AGENCY LOCATOR: K9SEDC PAGE: 01

IVINS PHILLIPS AND BARKER
1700 PENNSYLVANIA AVE
SUITE 600
WASHINGTON DC 20006

IVINS PHILLIPS AND BARKER
1700 PENNSYLVANIA AVE
SUITE 600
WASHINGTON DC 20006

SOLLEE/WILLIAM L JR

01 DEC 06 - FRIDAY

NORTHWEST AIR 225 COACH CLASS EQUIP-AIRBUS A319 JET

DEPART TERMINAL- A

LV: WASH/REAGAN 729A

NONSTOP

MILES- 405

CONFIRMED

AR: DETROIT/METRO 909A

ELAPSED TIME- 1:40

ARRIVAL TERMINAL-EM

SEAT-10A

FREQ FLYER-NW 495259306

AIRLINE LOCATOR: NW -N7S59S

US AIRWAYS 3304 SPECIAL CL

EQUIP-E70

DEPART TERMINAL- LS

LV: DETROIT/METRO 510P

NONSTOP

MILES- 405

CONFIRMED

ETKT

21NOV06

PASSENGER RECEIPT

NORTHWEST AIRLINES INC

5880/DTP570 / ODTPT0

WORLD TRAVEL SERVICE/WASHINGTON

DC

SOLLEE/WILLIAM L JR

NOT VALID FOR**RETAIN THIS RECEIPT***

TRANSPORTATIONTHROUGHOUT YOUR JOURNEY

NON-REFUNDABLE-/PENALTY FOR CHANGES/STNDBY-CHG FEE-NO RFND-/CXL BY FLT D

1DEC HAS NH DTT 96-7477AKN US HAS 87-44UA7N1K USD184.18END ZPOCADTH AT 5.00ZP 5.00
9.00XFDCA4.5DTH4.5

USD184.18

US13.81

XI20.60

VIXXXXXXXXXXX0868 EXP0608/ 083127

NOT VALID FOR TRAVEL

0 012 7616082037 3

012 7616082037 3

TOTAL CHARGES

AIRLINE CC PAYMENT

AMOUNT DUE

218.59-

0.00

PLEASE NOTE: ALL SERVICE FEES ARE NON-REFUNDABLE

PLEASE REMEMBER TO BRING THESE 2 ITEMS BELOW

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10/06 07/09
WILL A L SOLLEE JR
00633741964

4656543100193824
METRO AIRPORT CARS LLC
DETROIT METRO AIRPORT,
1-800-948-8494
WWW.METROAIRPORTCARS.COM

DATE 12-01-06	CLERK
AUTHORIZATION	SERVER
REFERENCE NO.	

5893441

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	TIP	55.00
	MSD.	
	TOTAL	132.00

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For Questions or Comments: (783)417-4368

Entrance: 06:24 12/01/06 Lane # 12

Exit : 19:37 12/01/06 Lane # 41

License plate DC AL5845

Cashier : 827 Seq. # 3776

Length of stay 8:000 13h. 13m.

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MEMO

Delphi 12/11/06

DATE:

TO:

FROM:

RE:

air:

Car: \$212 + \$207/p = \$232

Parking: \$17

Bfif: \$6.50

lunch: \$8.00

Dinner: \$12.00

26.50

March 30, 2007

Ms. Karen M. Cobb
Benefits Tax Counsel
Delphi Corporation
M/C 483-400-151
5725 Delphi Drive
Troy, Michigan 48098-2815

Re: Statement for Professional Services Rendered
For the Period Ending January 31, 2007

Dear Karen:

As you know, an order was entered February 26, 2007, authorizing the employment and retention of Ivins, Phillips & Barker as special pension benefits tax counsel to the Debtors *nunc pro tunc* to November 1, 2006.

Enclosed is our fee statement for professional services rendered and disbursements made to Delphi Corporation ("Delphi") for the period commencing January 1, 2007, and ending January 31, 2007. Pursuant to the Order Under 11 U.S.C. § 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals ("Order"), Delphi may pay 80% of the fees (\$49,620.00) and 100% of the expenses (\$322.40) in this monthly statement to which no objection has been served in accordance with paragraph 2(d) of the Order.

If you have any questions or comments, please do not hesitate to call.

With best regards.

Sincerely yours,

William L. Sollee, Jr.

Enclosures

cc: Fee Committee (Attn: David M. Sherbin, Esquire)
Skadden, Arps (Attn: John W. Butler, Jr., Esquire)
U.S. Trustee (Attn: Ms. Alicia M. Leonhard)
OCC (Attn: Robert J. Rosenberg, Esquire)
Debtors' Prepetition Agent (Attn: Ms. Marissa Wesley)
Debtors' Prepetition Agent (Attn: Ms. Marlane Melican)
Legal Cost Control (Attn: Joe Sykes, Esquire)

Delphi Corporation	March 30, 2007
M/C 483-400-151	IVINS, PHILLIPS & BARKER
5725 Delphi Drive	Chartered
Troy, Michigan 48098-2815	1700 Pennsylvania Avenue, N.W.
	Washington, D.C. 20006
	(202) 393-7600
	E. I. 52-1229560
<u>Attention:</u> Ms. Karen M. Cobb	<i>lclw/#1829</i>

For Professional Services Rendered and disbursements
made through January 31, 2007:

\$62,025.00

Disbursements:

Lexis	\$249.40
Telephone	25.28
Photocopying	17.72
Courier	<u>30.00</u>
<i>Total Disbursements</i>	\$322.40

TOTAL

\$62,347.40

Ivins, Phillips & Barker
1700 Pennsylvania Avenue, N.W.
Suite 600
Washington, D.C. 20006
E.I. 52-1229560
March 30, 2007

Billing Period: January, 2007

DELPHI CORPORATION

Attn: Ms. Karen M. Cobb

M/C 483-400-151

5725 Delphi Drive

Troy, Michigan 48098-2815

<u>Date of Service</u>	<u>Attorney</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
1/2	William L. Sollee, Jr.	Most of day on Delphi matters: Review, consolidate and revise PBGC talking points memo; correspondence w/K.Cobb	6.25	\$ 650	\$ 4,062.50
1/2	Nicole Occhuizzo	Prepare PLR request regarding divested units	1.50	\$ 225	\$ 337.50
1/3	William L. Sollee, Jr.	Further revisions to PBGC talking points memo, per F.Kuplicky et al.	4.75	\$ 650	\$ 3,087.50
1/3	William L. Sollee, Jr.	Research and memo regarding pension deduction issue and tc w/S.Gale regarding same	5.50	\$ 650	\$ 3,575.00
1/4	William L. Sollee, Jr.	Most of day on Delphi matters: Bankruptcy case law research re enforceability of excise tax; draft and circulate proposed waiver conditions; correspondence w/K.Cobb, L.Hassel, K.Williams, J.Sheehan	7.50	\$ 650	\$ 4,875.00
1/4	William L. Sollee, Jr.	Review D letter filing requirements per K.Cobb	0.50	\$ 650	\$ 325.00
1/5	William L. Sollee, Jr.	Incorporate K.Cobb revisions to PBGC talking points; correspondence w/K.Cobb re same; research re same	4.25	\$ 650	\$ 2,762.50
1/8	William L. Sollee, Jr.	All day on Delphi matters: Prepare for and conference call regarding collateral; conference call w/Cerberus et al.; memo summarizing conclusions; correspondence w/K.Cobb regarding same and next steps; research	8.25	\$ 650	\$ 5,362.50
1/9	William L. Sollee, Jr.	Correspondence w/IRS; draft memorandum summarizing; report to K.Cobb	3.00	\$ 650	\$ 1,950.00

1/9	William L. Sollee, Jr.	Correspondence w/K.Cobb regarding 409A issues; leveling hierarchy	0.50	\$ 650	\$ 325.00
1/10	William L. Sollee, Jr.	Research re bankruptcy and excise tax; tax deduction; collateral precedents; correspondence w/K.Cobb	3.50	\$ 650	\$ 2,275.00
1/11	William L. Sollee, Jr.	Prepare detailed talking points regarding outstanding waiver application issues and email to IRS	2.50	\$ 650	\$ 1,625.00
1/12	William L. Sollee, Jr.	Research re multiple employer, prohibited transaction, and divested unit issues for discussion w/IRS; discussion w/IRS re same; draft memorandum re same and discuss w /K.Cobb	5.00	\$ 650	\$ 3,250.00
1/16	William L. Sollee, Jr.	Prepare for telephone conference regarding proposed counter-offer to PBGC; conference call w/K.Cobb, J.Sheehan and K.Williams regarding same	3.50	\$ 650	\$ 2,275.00
1/17	William L. Sollee, Jr.	Prepare divestiture ruling; correspondence w/K.Cobb re same	4.25	\$ 650	\$ 2,762.50
1/18	William L. Sollee, Jr.	All day on Delphi matters: Prepare divestiture ruling; discuss second waiver w/K.Cobb; correspondence w/ K.Williams re same; revise collateral proposal and discuss w/group	8.75	\$ 650	\$ 5,687.50
1/18	Nicole Occhuizzo	Prepare minimum funding waiver for hourly pension plan	1.00	\$ 225	\$ 225.00
1/19	William L. Sollee, Jr.	Continue preparation of divestiture ruling request; prepare for and follow-up call w/IRS	5.25	\$ 650	\$ 3,412.50
1/19	Nicole Occhuizzo	Prepare minimum funding waiver for hourly pension plan	1.00	\$ 225	\$ 225.00
1/22	William L. Sollee, Jr.	Prep and conf call w/K.Cobb and J.Sheehan re PBGC collateral; Continue preparation of divestiture ruling	4.00	\$ 650	\$ 2,600.00
1/22	Nicole Occhuizzo	Research IRS guidance on provisions regarding PLR application for de minimis amendment	1.00	\$ 225	\$ 225.00
1/23	William L. Sollee, Jr.	Revise collateral proposal; correspondence w/K.Cobb and group re same; correspondence w/IRS re same	4.75	\$ 650	\$ 3,087.50
1/23	Nicole Occhuizzo	Prepare funding waiver request for Hourly Pension Plan	1.75	\$ 225	\$ 393.75
1/24	Nicole Occhuizzo	Prepare funding waiver request for Hourly Pension Plan	5.50	\$ 225	\$ 1,237.50
1/25	Nicole Occhuizzo	Prepare funding waiver request for Hourly Pension Plan	2.25	\$ 225	\$ 506.25
1/29	William L. Sollee, Jr.	Continue preparation of divestiture ruling request; correspondence w/K.Cobb	3.25	\$ 650	\$ 2,112.50
1/29	William L. Sollee, Jr.	Discuss foundation issue w/V.Chang	0.25	\$ 650	\$ 162.50
1/29	Victor S. Chang	Conference w/WLSollee regarding foundation self-dealing issue; brief research re same	0.50	\$ 275	\$ 137.50
1/30	Nicole Occhuizzo	Assist in finalization of divestiture ruling request	2.50	\$	\$

				225	562.50
1/31	William L. Sollee, Jr.	Prepare schedules for divested unit PLR request; prepare second waiver request; discuss PBGC counter-offer w/K.Cobb et al.	4.00	\$ 650	\$ 2,600.00
		TOTAL HOURS / TOTAL FEE	106.50		\$ 62,025.00

		\$	\$
WILLIAM L. SOLLEE, JR. - Principal	89.50	650	58,175.00
		\$	\$
VICTOR S. CHANG - Associate	0.50	275	137.50
		\$	\$
NICOLE OCCHUIZZO - Associate	16.50	225	3,712.50
			\$
<i>TOTALs</i>	106.50		62,025.00

Disbursements for January, 2007

Lexis Research Services	249.40
Courier	30.00
Copy/Binding	17.72
Primus Telephone	25.28
<i>Total Disbursements</i>	322.40